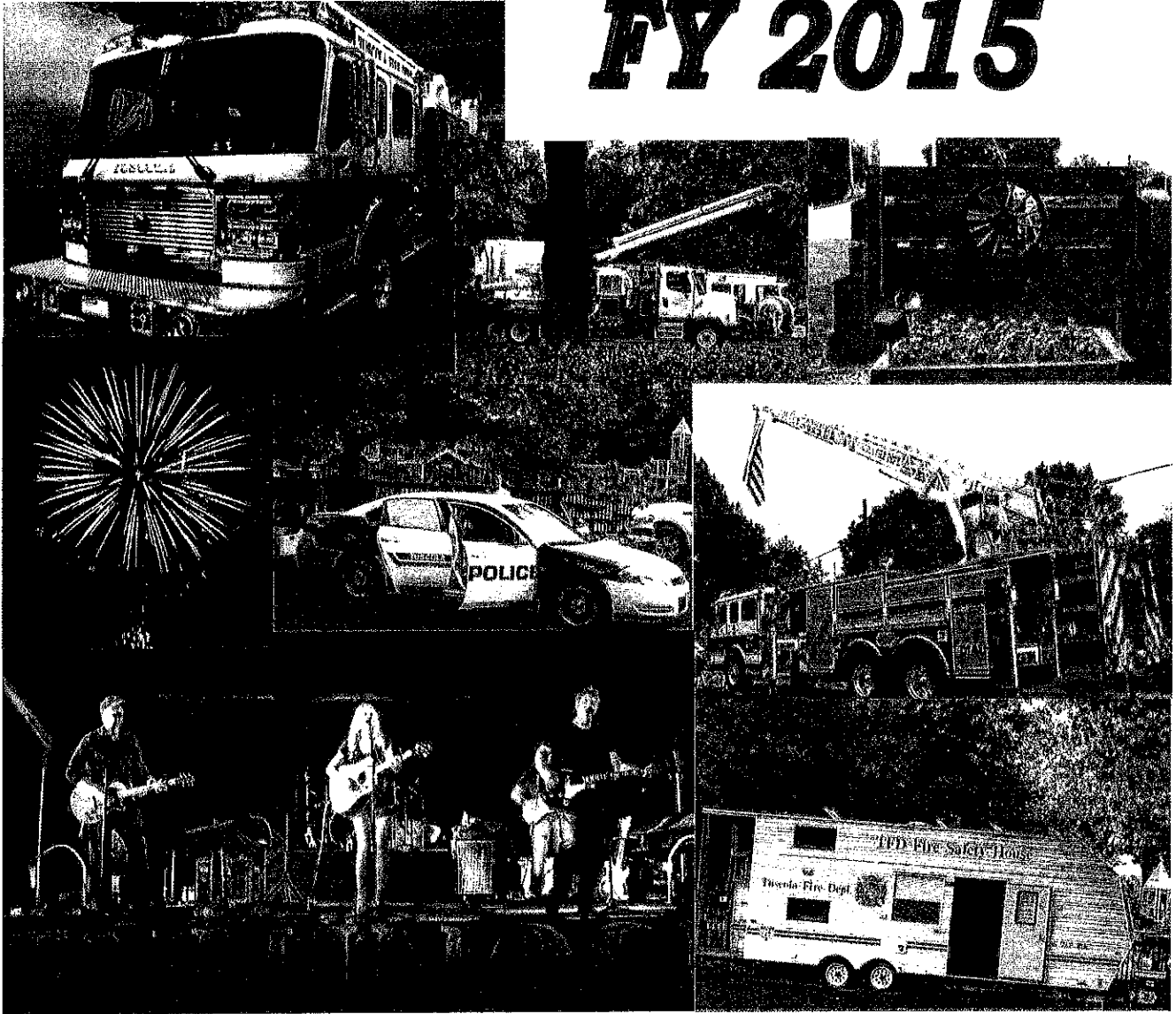




# *City of Tuscola*

## *Annual Budget*

### *FY 2015*



# *May 1, 2014-April 30, 2015*

# CITY OF TUSCOLA

## OFFICERS AND OFFICIALS

### Mayor

Daniel J. Kleiss

### Council Members

Dan Cleland  
Boyd A. Henderson  
Tim Hoey  
Mark Maxey  
Tim Seip  
Alan Shoemaker  
Dave Slaughter  
Phyllis Truitt

### City Clerk

Elizabeth Leamon

### City Staff

J. Drew Hoel, City Administrator  
Alta L. Long, City Treasurer  
Craig Hastings, Chief of Police  
Steve Hettinger, Fire Chief/Building Inspector  
Denny Cruzan, City Services Foreman  
Andrew W. B. Bequette - Beckett & Webber, P.C. , City Attorney

*The cover picture for this year's budget book shows a collage of images from our Sparks in the Park Independence Day celebration from 2013. The city showcased several pieces of its equipment at the event, the new fire apparatus, Vactor truck, a police squad car and the fire safety house were all on-hand for the public viewing. At the end of a fun-filled day of celebration, Nashville recording act and local farm family, The Henningsen's performed for a hometown crowd of over 5,000 people and kicked off the fireworks to close the evening.*

# TABLE OF CONTENTS

FY 2015 Government Wide Budget Summary.....	1
FY 2015 Budgeted Revenue Sources Chart.....	2
FY 2015 Budgeted Expenditures Chart.....	3
FY 2015 Salary Distribution Chart.....	4
FY 2015 Cash Balance Overview.....	5
FY 2015 Budget Overview.....	6

## **General Fund Budget**

### Breakdown by Department

Administrative Department .....	8
Building and Electrical Inspection Department.....	10
Municipal Buildings and Grounds .....	11
Street Department .....	12
ESDA Department .....	13
Park Department .....	14
Pool Department .....	15
Police Department .....	16
Fire Department .....	17
Economic Development .....	19
General Fund Recap.....	19

## **Proprietary Funds**

Water Fund Budget .....	20
Sewer Fund Budget .....	22

## **Special Revenue Funds**

TIF Fund Budget .....	24
Motor Fuel Tax Fund Budget .....	26
Library Fund Budget .....	27
Tourism Fund Budget .....	28
Tourism Marketing Plan .....	29

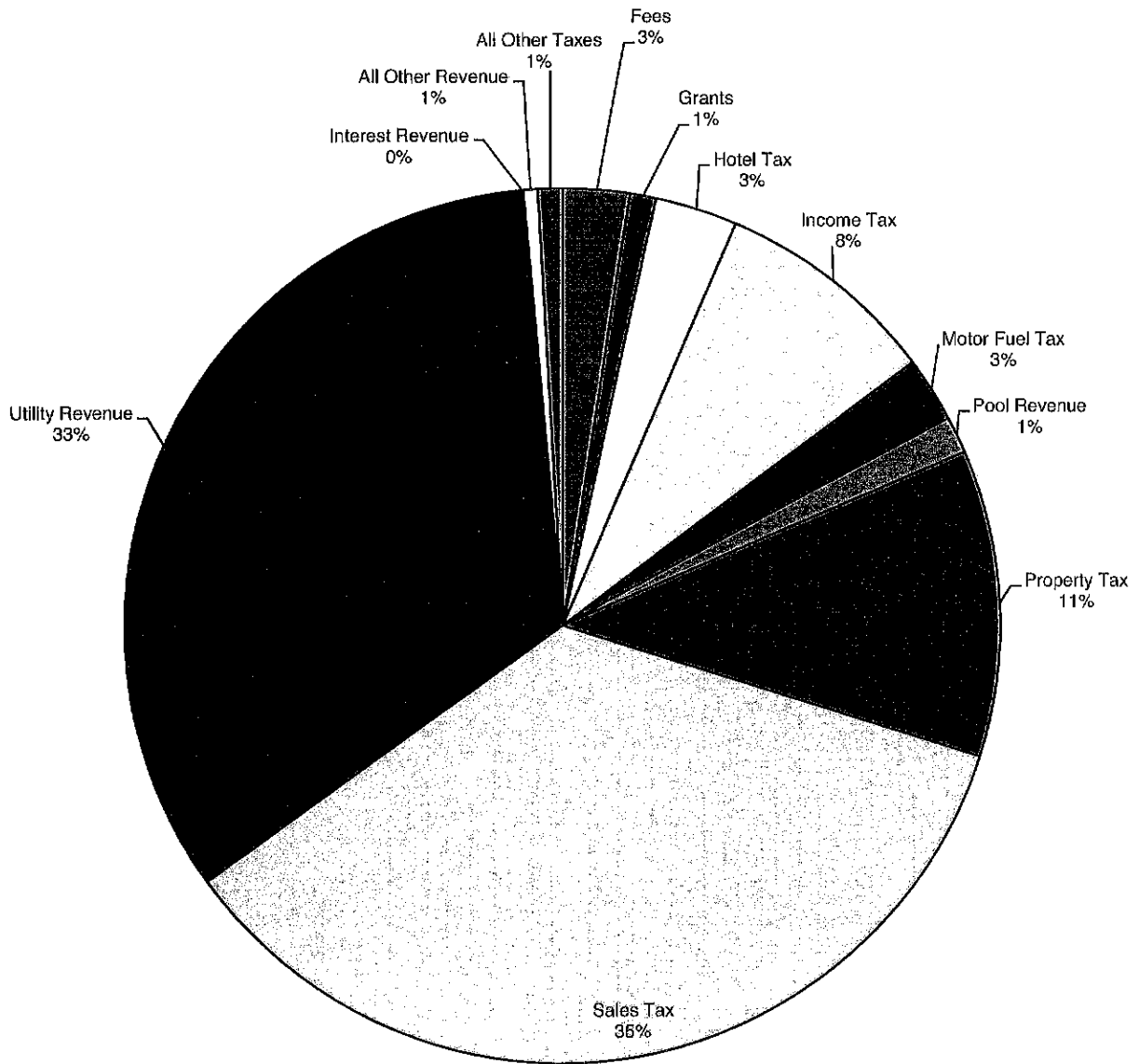
# City of Tuscola

## FY 2015 Budget Summary By Department

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Revenues over Expenditures</u>
<b><u>General Fund</u></b>			
Administrative	\$2,263,069	\$514,340	\$1,748,729
Building and Electrical Inspection	\$17,600	\$93,535	(\$75,935)
Municipal Buildings and Grounds	\$59,103	\$110,420	(\$51,317)
Streets and Alleys	\$23,000	\$712,443	(\$689,443)
ESDA	\$0	\$4,000	(\$4,000)
Park	\$39,570	\$217,896	(\$178,326)
Pool	\$72,500	\$107,400	(\$34,900)
Police	\$118,785	\$688,063	(\$569,278)
Fire	\$106,658	\$217,950	(\$111,292)
Economic Development	\$0	\$27,500	(\$27,500)
<b><u>General Fund Total</u></b>	<b><u>\$2,700,285</u></b>	<b><u>\$2,693,547</u></b>	<b><u>\$6,738</u></b>
<b><u>Water Fund</u></b>	<b><u>\$1,012,000</u></b>	<b><u>\$848,763</u></b>	<b><u>\$163,237</u></b>
<b><u>Sewer Fund</u></b>	<b><u>\$758,400</u></b>	<b><u>\$401,721</u></b>	<b><u>\$356,679</u></b>
<b><u>Motor Fuel Fund</u></b>	<b><u>\$128,364</u></b>	<b><u>\$119,856</u></b>	<b><u>\$8,508</u></b>
<b><u>Tourism Fund</u></b>	<b><u>\$185,350</u></b>	<b><u>\$221,027</u></b>	<b><u>(\$35,677)</u></b>
<b><u>Library Fund</u></b>	<b><u>\$158,551</u></b>	<b><u>\$162,285</u></b>	<b><u>(\$3,734)</u></b>
<b>Total Government (excluding TIF)</b>	<b>\$4,942,950</b>	<b>\$4,447,199</b>	<b>\$495,751</b>
<b><u>TIF Fund</u></b>			
TIF Area 1	\$1,317,750	\$6,141,618	(\$4,823,868)
Amishland Area TIF 2	\$89,500	\$1,100,000	(\$1,010,500)
Barker/Prairie Street TIF 3	\$4,300	\$545,500	(\$541,200)
<b><u>TIF Fund Total</u></b>	<b><u>\$1,411,550</u></b>	<b><u>\$7,787,118</u></b>	<b><u>(\$6,375,568)</u></b>
<b>Total Government</b>	<b>\$6,354,500</b>	<b>\$12,234,317</b>	<b>(\$5,879,817)</b>

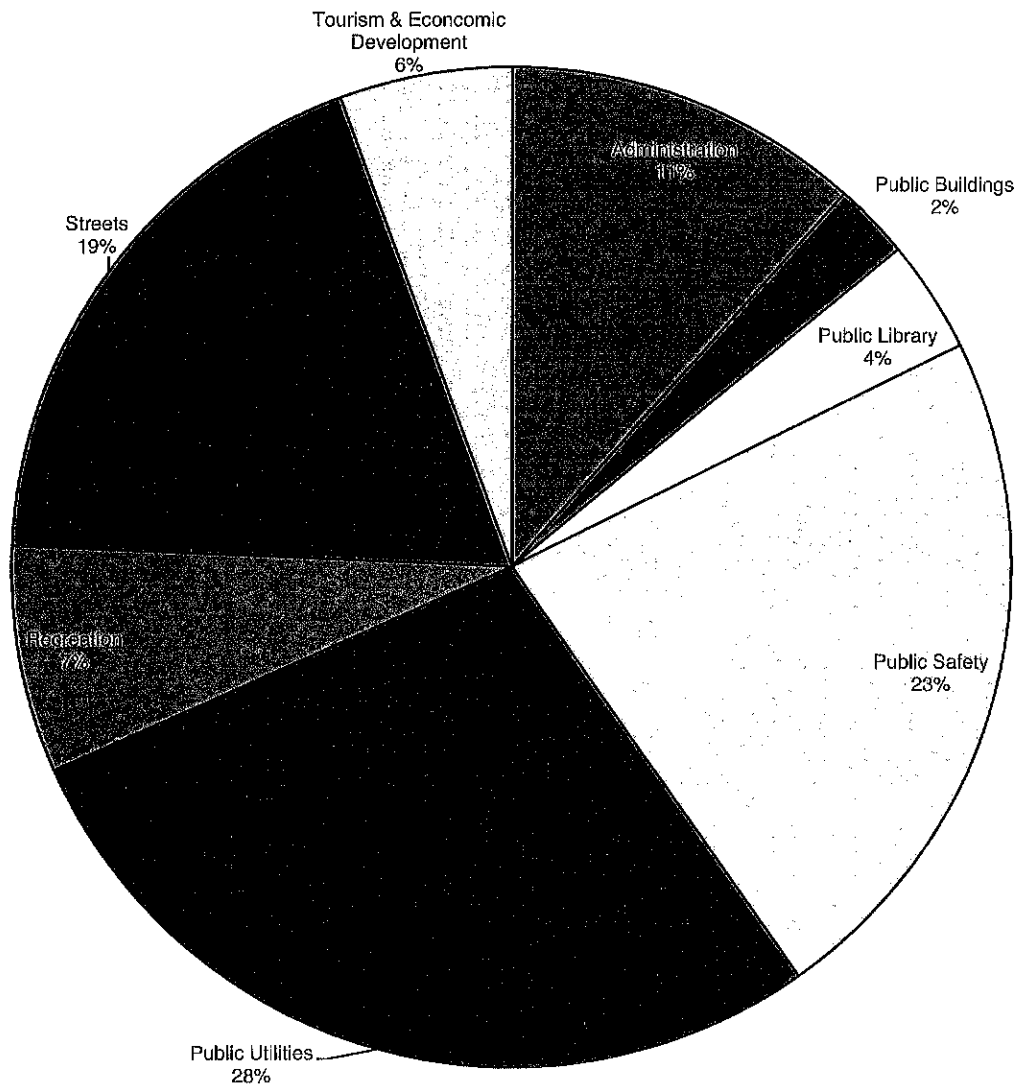
# Projected City Revenue Sources FY 2015

Total Projected Revenue \$4,942,950  
(Not including TIF District Revenues of \$1,411,550)



# Projected City Expenditures FY 2015

Total Projected Expenditures \$4,447,199  
(Not including TIF District Expenditures of  
\$7,787,118)



# City of Tuscola

## FY 2015 Budgeted Salary Distribution

	<u>Full Time Equivalent</u>		<u>Full Time Equivalent</u>
<b><u>General Fund</u></b>		<b><u>Water Fund</u></b>	
<b><u>Administrative Department</u></b>		City Services Foreman	.50
City Administrator	.75	Billing/Office Clerk	0.75
City Treasurer	1	Water Technician	1.2
City Services Foreman	.20		
Office Clerk	1	<b><u>Sewer Fund</u></b>	
		City Services Foreman	.3
<b><u>Building &amp; Electrical Inspection</u></b>		Office Clerk	0.75
Building/Electrical Inspector	1	Sewer Technician	1.3
Planning/Zoning Commission			
<b><u>Streets &amp; Alleys Department</u></b>		<b><u>TIF Fund</u></b>	
Street Department Employees	5.5	<b><u>Unrestricted Redevelopment Area</u></b>	
		City Administrator	.25
<b><u>Park Department</u></b>		TEDI Director	1
Park Employees	1.5	<b><u>Tourism</u></b>	
<b><u>Police Department</u></b>		Marketing Assistant	1
Chief	1	<b><u>Library</u></b>	
Lieutenant	1	Library Director	1
Secretary	.25	Assistant to the Director	.75
Officers	7.25	Circulation Assistants (5)	1.55
<b><u>Fire Department</u></b>			
Fire Chief		<b><u>Total City Employees</u></b>	
Assistant Fire Chief		Full Time	26
Paid-on-call Meetings		Part Time	6
Paid-on-call Emergency Calls			

# FY 2015 CASH BALANCE OVERVIEW

OPERATING	GENERAL Fund	Water Fund	Sewer Fund	Unrest	B/P TIF 3	Amishland	MFT Fund	Tourism Fund	Library Fund
Beginning Operating Cash Balance	\$ 1,206,154	\$ 84,894	\$ 205,377	\$ 987,178	\$ (581,003)	\$ 257,269	\$ 38,755	\$ 238,211	\$ 64,290
Revenue Projections	\$ 3,060,285	\$ 1,012,000	\$ 758,400	\$ 1,377,750	\$ 4,300	\$ 89,500	\$ 128,364	\$ 185,350	\$ 158,551
Transfer to Reserve / Capital Funds	\$ (360,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget	\$ (901,970)	\$ (661,025)	\$ (218,244)	\$ (4,455,000)	\$ (500)	\$ (500,000)	\$ -	\$ (182,500)	\$ (59,845)
Wages and Benefits	\$ (1,571,577)	\$ (177,738)	\$ (155,977)	\$ (111,618)	\$ -	\$ -	\$ -	\$ (38,527)	\$ (102,440)
Debt Service Reserves/Payments	\$ -	\$ (257,801)	\$ (352,460)	\$ -	\$ -	\$ -	\$ (119,702)	\$ -	\$ -
<b>Ending Operating Balance</b>	<b>\$ 1,432,892</b>	<b>\$ 330</b>	<b>\$ 237,096</b>	<b>\$ (2,201,690)</b>	<b>\$ (577,203)</b>	<b>\$ (153,231)</b>	<b>\$ 47,417</b>	<b>\$ 202,534</b>	<b>\$ 60,556</b>
<b>RESERVES</b>									
Reserve "Rainy day" Fund	\$ 806,652								
FY 2015 Reserve Funds	\$ 120,000								
<b>Ending Reserve "Rainy day" Fund</b>	<b>\$ 926,652</b>								
<b>CAPITAL</b>									
Dixie Lot Infrastructure				\$ (1,575,000)					
Barker/Prairie St. TIF 3				\$ (20,000)					
Justice Street				\$ (525,000)					
Amishland Infrastructure						\$ (600,000)			
Niles Street Storm Sewer	\$ (50,000)								
Scattering Forks Drainage Improvements	\$ (40,000)								
Miscanthus Crop Plan	\$ (5,000)								
Wimble Park Boat Ramp and Rock road	\$ (50,000)		\$ (10,000)						
Ball Diamond Fencing	\$ (25,000)								
Possible dog run fencing	\$ (25,000)								
2015 Annual Chip and Tar Street resurfacing	\$ (75,000)								
<b>Ending Capital Funds</b>	<b>\$ (245,000)</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>\$ (1,575,000)</b>	<b>\$ (545,000)</b>	<b>\$ (600,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EQUIPMENT REPLACEMENT</b>									
Beginning Equipment Replacement Fund	\$ 460,574								
FY 2015 Equipment Replacement Funds	\$ (240,000)								
Replace Street Dept 1996 Ford F250	\$ (30,000)								
Police Dept Vehicle	\$ (30,000)								
Replace Toro ZIR mower	\$ (45,000)								
Replace 1999 Small Bucket Truck	\$ (10,000)								
Accounting and Billing Software	\$ (40,000)	\$ (10,000)	\$ (10,000)						
Jetter Nozzle Camera attachment	\$ (7,500)		\$ (7,500)						
Replace Rex Vibratory Roller	\$ (40,000)								
<b>Total Equipment Replacement</b>	<b>\$ 18,074</b>	<b>\$ (10,000)</b>	<b>\$ (17,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fund Cash Balance 04/30/2014</b>	<b>\$ 2,326,618</b>	<b>\$ (9,674)</b>	<b>\$ 209,596</b>	<b>\$ (3,776,690)</b>	<b>\$ (1,122,203)</b>	<b>\$ (753,231)</b>	<b>\$ 47,417</b>	<b>\$ 202,534</b>	<b>\$ 60,556</b>
Minimum recommended Fund Balance	\$ 1,300,000	\$ 500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
<b>Balance over (under) recommended</b>	<b>\$ 832,618</b>	<b>\$ (509,670)</b>	<b>\$ 109,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,583)</b>	<b>\$ 152,534</b>	<b>\$ 10,556</b>







# City of Tuscola

## FY 2015 General Fund Budget

### Administrative Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><u>Administrative Revenues</u></b>					
01-100-4110	Property Taxes - Audit	5,473	5,511	5,650	Levy passed 12/13
01-100-4140	Property Taxes - General	75,859	75,864	77,773	Levy passed 12/13
01-100-4155	Property Taxes- Work Comp	25,034	25,081	25,713	Levy passed 12/13
01-100-4180	Property Taxes - Retirement	89,832	89,866	95,646	Levy passed 12/13
01-100-4220	State Income Tax	427,392	433,194	438,144	IML 03/14 estimate
01-100-4230	State Replacement Tax	33,837	39,211	38,450	IML 03/14 estimate
01-100-4240	State Sales Tax-Local Use	1,213,189	1,362,645	1,261,201	NO SST trans FY 14 & 15; Est 2% incr
01-100-4245	Home Rule Sales Tax	1,075,000	1,041,993	557,797	2% incr. proj; no school HR tax
01-100-4250	Gaming Tax		46,000	46,000	
01-000-1176	Restrict for Reserve Fund	(120,000)	(120,000)	(120,000)	
01-000-1177	Restrict for Capital Replaceme	(240,000)	(240,000)	(240,000)	
01-100-4510	Liquor License	12,000	10,111	10,500	
01-100-4800	Franchise Fees	28,000	42,139	44,000	Increased Ameren gas amount
01-100-4810	Grant Income	13,195	13,195	13,195	Ambulance Agreements
01-100-4820	Interest-Cashford Fund	600	10	500	
01-100-4825	Interest-Restricted Investments	2,000	779	2,000	
01-100-4830	Interest Unrestricted	1,500	406	1,500	
01-100-4900	Other Income-Admin	1,000	1,893	5,000	
<b><u>Total Revenues</u></b>		<b>2,643,911</b>	<b>2,827,896</b>	<b>2,263,069</b>	

<b><u>Administrative Expenditures</u></b>					
01-100-5140	Salaries- Regular	134,050	139,627	165,578	
01-100-5145	Salaries- Officials	39,900	36,100	39,900	
01-100-5150	Salaries- Overtime	2,500	-	2,500	If needed for markets or July 4th
01-100-5160	Employee Insurance	16,380	20,066	29,323	
01-100-5165	IMRF	15,228	15,854	18,810	
01-100-5170	FICA	12,573	13,775	15,719	
01-100-5172	SUTA	496	200	210	
01-100-5175	Substance Abuse Program	2,000	1,907	1,500	
01-100-5180	Ordinance Update & Publ.	5,000	4,396	5,000	
01-100-5200	Legal	12,000	11,600	12,000	
01-100-5204	Audit	6,000	5,328	8,250	Add \$1250 for Sect 125 & HRA review; possible \$1000 for grant audit
01-100-5215	Work Comp Insurance	56,000	47,146	56,000	
01-100-5220	Bonding Insurance	150	120	150	

# FY 2015 General Fund Budget

## Administrative Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
01-100-5230	Postage	4,200	4,518	4,200	
01-100-5240	Office Supplies	4,700	5,093	5,000	
01-100-5245	Capital Outlay				<i>See page 5 for capital detail</i>
01-100-5255	Communications/Telephone	6,500	6,356	6,500	
01-100-5260	Computer Support	6,500	4,914	6,500	
01-100-5280	Travel, Training & Education	2,500	1,230	2,500	
01-100-5283	Memberships/Subscriptions	2,500	1,923	2,500	
01-100-5285	Vehicle Fuel	4,200	4,091	4,200	
01-100-5290	Vehicle Maintenance	1,000	146	1,000	
01-100-5295	Utilities	7,500	6,651	7,500	
01-100-5310	Animal Control	1,500	-	1,500	
01-100-5345	Small Equipment	15,000	15,478	20,000	Routine small equip; small furniture items for office rearrangement; voicemail upgrade; doors/locks at city hall; council chairs
01-100-5455	Comm. Activity Subsidy	1,500	1,500	1,500	Scouts grant for monitoring landscape waste facility
01-100-5455	Ambulance Subsidy	86,500	86,500	86,500	
	School Capital Improvement Subsidy	537,500	506,499	-	School Sales Tax ends 03/2014
01-100-5455	Cashford Grants	3,000	3,200	-	
01-100-5499	Miscellaneous	9,500	8,968	10,000	Christmas Bonus; Bank fees; funeral flowers, etc.
<b><u>Total Administrative Expenditures</u></b>		<b>996,377</b>	<b>953,187</b>	<b>514,340</b>	

# FY 2015 General Fund Budget

## Building & Electrical Inspection Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><i>Building Department Revenues</i></b>					
01-110-4500	Permit Fees	10,000	7,446	10,000	
01-110-4510	Electrical Licenses	2,500	2,100	2,500	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
<b><i>Total Revenues</i></b>		<b>17,600</b>	<b>9,546</b>	<b>17,600</b>	
<b><i>Building Department Expenditures</i></b>					
01-110-5140	Salaries- Regular	50,085	53,505	52,619	
01-110-5145	Salaries- Officials and Volunteers	1,200	240	1,200	
01-110-5160	Employee Insurance	10,929	11,288	12,278	
01-110-5165	IMRF	5,690	5,914	5,978	
01-110-5170	FICA	3,923	4,023	4,117	
01-110-5172	SUTA	247	61	93	
01-110-5180	Notice Publication	500	30	500	
01-110-5206	Engineering Services	5,000	-	5,000	
01-110-5209	Junk Property Enforcement/Clean up	1,000	-	1,000	
01-110-5220	Bonding	50	50	50	
01-110-5245	Capital Outlay	-	-		
01-110-5255	Communications/Telephone	1,050	719	1,050	
01-110-5280	Travel, Training, & Education	2,500	-	2,500	
01-110-5283	Memberships and subscriptions	1,300	1,643	1,300	
01-110-5285	Vehicle Fuel	2,000	1,539	2,500	
01-110-5290	Vehicle Maintenance	1,000	745	2,500	
01-110-5345	Small Equipment	500	112	500	
01-110-5420	Supplies and Parts	250	114	250	
01-110-5499	Miscellaneous	100	-	100	
<b><i>Total Expenditures</i></b>		<b>87,324</b>	<b>79,983</b>	<b>93,535</b>	

# FY 2015 General Fund Budget

## Municipal Buildings Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Budget Comments</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	
<b><u>Municipal Buildings Revenues</u></b>					
01-120-4150	Property Taxes - Liability Ins.	44,479	44,483	45,603	Levy passed 12/13
	Grant Income	-	40	-	
01-120-4850	Building Rent & Leases	10,500	10,820	10,500	
01-120-4900	Other Income-Mun Bldg	3,000	1,216	3,000	Vending/Alcohol charge
<b><u>Total Revenues</u></b>		<b>57,979</b>	<b>56,559</b>	<b>59,103</b>	
<b><u>Municipal Buildings Expenditures</u></b>					
01-120-5140	Salaries- Regular	-	-	-	
01-120-5150	Salaries- Overtime	-	-	-	
01-120-5160	Employee Insurance	-	-	-	
01-120-5165	IMRF	-	-	-	
01-120-5170	FICA	-	-	-	
01-120-5172	SUTA	-	-	-	
01-120-5185	Leases	3,500	3,866	3,500	
01-120-5210	Property/Liability Insurance	53,000	57,014	53,000	
01-120-5245	Capital Outlay		-		
01-120-5255	Communications/Telephone	1,000	574	1,000	
01-120-5265	Real Estate Taxes/ Drainage Tax	1,000	382	1,000	
01-120-5295	Utilities	17,220	16,626	17,220	
01-120-5300	Vending/ peace meals	500	323	500	
01-120-5325	Landscape Maintenance	1,500	1,044	2,500	Incl. \$2,000 for tree planting
01-120-5345	Small Equipment	1,000	-	1,000	
01-120-5420	Supplies & Parts	4,100	3,804	4,100	
01-120-5423	Cleaning	6,000	5,307	6,000	Includes alcohol event cleaning
01-120-5425	Repairs & Maintenance	20,000	23,203	20,000	
01-120-5499	Miscellaneous	600	16	600	
<b><u>Total Expenditures</u></b>		<b>109,420</b>	<b>112,159</b>	<b>110,420</b>	

# FY 2015 General Fund Budget

## Streets & Alleys Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><i>Street Department Revenues</i></b>					
01-130-4190	Property Taxes - Road & Bridge	22,000	21,049	22,000	
	Grant		250,000		
01-130-4900	Other Income	1,000	492	1,000	
<b><i>Total Revenues</i></b>		<b>23,000</b>	<b>271,542</b>	<b>23,000</b>	
<b><i>Street Department Expenditures</i></b>					
01-130-5140	Salaries - Regular	216,757	218,640	221,092	
01-130-5150	Salaries - Overtime	16,257	15,366	16,582	
01-130-5155	Salaries - Summer	10,000	8,819	10,000	
01-130-5160	Employee Insurance	66,351	65,602	68,455	
01-130-5165	IMRF	24,624	25,845	24,913	
01-130-5170	FICA	16,582	19,632	17,659	
01-130-5172	SUTA	1,239	519	642	
01-130-5245	Capital Outlay		264,601	-	<i>see page 5 for capital detail</i>
01-130-5255	Communications/Telephone	1,100	1,168	1,100	
01-130-5280	Travel, Training, and Education	500	153	500	
01-130-5285	Vehicle Fuel	21,000	27,479	21,000	
01-130-5290	Vehicle Maintenance	22,000	16,234	22,000	
01-130-5295	Utilities	45,000	36,706	45,000	
01-130-5340	Uniforms	500	778	500	
01-130-5345	Small Equipment	5,000	1,593	5,000	
01-130-5420	Supplies and Parts	5,000	6,017	5,000	
01-130-5425	Repairs and Maintenance	2,500	2,715	2,500	
01-130-5435	Storm Sewer/Drainage R & M	118,150	262,376	120,000	Niles Storm Sewer sleeving/ Portion of Scattering Forks drainage project
01-130-5440	Street/Alley/Curb Maintenance	75,000	36,847	125,000	Sidewalks; salt; rock; road patch; annual chip and tar maintenance
01-130-5445	Sidewalk Reimbursement	1,000	987	5,000	
01-130-5499	Miscellaneous	500	670	500	
<b><i>Total Expenditures</i></b>		<b>649,060</b>	<b>1,012,749</b>	<b>712,443</b>	

# FY 2015 General Fund Budget

## ESDA Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><u>ESDA Revenues</u></b>					
01-140-4120	Civil Defense Tax	3,377	3,431	-	Levy passed 12/13
<b><u>Total Revenues</u></b>		<b>3,377</b>	<b>3,431</b>	<b>-</b>	
<b><u>ESDA Expenditures</u></b>					
01-140-5245	Capital Outlay	-	-	-	
01-140-5255	Communications/Telephone	3,000	1,908	3,000	Incl. Code Red; internet for weather watch
01-140-5280	Travel, Training & Education	-	-	-	
01-140-5420	Supplies & Parts	-	-	-	
01-140-5425	Repairs & Maintenance	1,000	527	1,000	
01-140-5499	Miscellaneous	-	-	-	
<b><u>Total Expenditures</u></b>		<b>4,000</b>	<b>2,435</b>	<b>4,000</b>	



# FY 2015 General Fund Budget

## Park Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><i>Park Department Revenues</i></b>					
01-150-4160	Property Taxes - Park	36,853	36,891	37,820	Levy passed 12/13
01-150-4441	Tree Memorial Program	1,000	-	1,000	
01-150-4900	Other Income- Park	750	3,961	750	
<b><i>Total Revenues</i></b>		<b>38,603</b>	<b>40,853</b>	<b>39,570</b>	
<b><i>Park Department Expenditures</i></b>					
01-150-5140	Salaries - Regular	50,827	52,862	51,642	
01-150-5150	Salaries - Overtime	3,812	615	1,500	
01-150-5155	Salaries - Temporary	11,100	8,231	11,100	
01-150-5160	Employee Insurance	15,402	15,737	16,728	
01-150-5165	IMRF	4,610	4,716	4,448	
01-150-5170	FICA	4,737	4,483	4,800	
01-150-5172	SUTA	610	180	328	
01-150-5245	Capital Outlay	35,000	56,547	80,000	Ball Diamond fencing- \$50,000; Dog Run fence \$25,000; \$5,000 Wimple boat
01-150-5255	Communications/ Telephone	600	423	600	
01-150-5280	Travel, Training, & Education	200	124	200	
01-150-5285	Vehicle/Equipment Fuel	4,000	4,305	4,000	
01-150-5290	Vehicle/Equipment Maintenance	4,500	2,585	4,500	
01-150-5295	Utilities	12,500	12,610	12,500	increased for water for irrigation
01-150-5325	Landscape Maintenance	6,000	5,588	6,500	\$1,500 fertilizer program; \$2,500 ball diamond; \$500 Fish for Wimple
01-150-5340	Uniforms	250	48	250	
01-150-5345	Small Equipment	1,500	1,655	1,500	
01-150-5420	Supplies & Parts	5,800	4,309	5,800	
01-150-5425	Repairs & Maintenance	10,000	4,195	10,000	Includes volley ball fix up items/lights
01-150-5451	Tree Memorial Program	1,000	-	1,000	
01-150-5499	Miscellaneous	500	96	500	
<b><i>Total Expenditures</i></b>		<b>172,948</b>	<b>179,306</b>	<b>217,896</b>	

# FY 2015 General Fund Budget

## Pool Department

		<u>FY 2014</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>Budget Comments</u>
<b><i><u>Pool Department Revenues</u></i></b>					
01-160-4400	Admissions	55,000	40,573	55,000	
01-160-4410	Concessions	8,000	5,485	8,000	
01-160-4420	Lessons	3,000	2,542	3,000	
01-160-4430	Rentals	5,500	4,425	5,500	
01-160-4900	Other Income (incl cash +/-)	1,000	92	1,000	
<b><i><u>Total Revenues</u></i></b>		<b>72,500</b>	<b>53,117</b>	<b>72,500</b>	
<b><i><u>Pool Department Expenditures</u></i></b>					
01-160-5110	Advertising	250	65	250	
01-160-5150	Salaries- Overtime	-	-	-	
01-160-5155	Salaries- Temporary	55,000	52,895	55,000	
01-160-5170	FICA	4,200	4,046	4,200	
01-160-5172	SUTA	1,200	291	1,200	
01-160-5174	Sales/Use Tax	250	-	250	
01-160-5245	Capital Outlay	12,000	10,649	-	
01-160-5255	Communications/Telephone	700	424	700	
01-160-5280	Training	2,200	1,175	2,200	
01-160-5295	Utilities	15,000	18,086	15,000	
01-160-5315	Chemicals	12,000	8,208	12,000	
01-160-5320	Concession Supplies	4,000	3,014	4,000	
01-160-5345	Small Equipment	7,500	3,854	7,500	Umbrellas; \$5,000 add'l shade area
01-160-5420	Supplies & Parts	600	552	600	
01-160-5425	Repairs & Maintenance	3,500	10,906	3,500	
01-160-5499	Miscellaneous	1,000	35	1,000	
<b><i><u>Total Expenditures</u></i></b>		<b>119,400</b>	<b>114,200</b>	<b>107,400</b>	

# FY 2015 General Fund Budget

## Police Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><u>Police Department Revenues</u></b>					
01-170-4170	Property Taxes - Police	74,811	74,851	76,735	Levy passed 12/13
01-170-4700	Fees & Fines	22,000	27,430	22,000	
01-170-4720	Drug Fund Income	10,000	943	10,000	
01-170-4810	Grant Income	1,000	1,340	1,000	
01-170-4830	Investment Interest- Police	50	2	50	
01-170-4900	Other Income- Police	9,000	5,161	9,000	incl. Shop w/ Cop program
<b><u>Total Revenues</u></b>		<b>116,861</b>	<b>109,727</b>	<b>118,785</b>	
<b><u>Police Department Expenditures</u></b>					
01-170-5140	Salaries - Regular	391,279	397,168	406,732	
01-170-5150	Salaries - Overtime	29,346	19,300	30,505	
01-170-5160	Employee Insurance	84,202	91,210	93,002	
01-170-5165	IMRF	49,886	44,988	42,360	
01-170-5170	FICA	5,203	4,762	5,203	
01-170-5172	SUTA	2,095	697	661	
01-170-5240	Office Supplies	1,500	2,012	2,000	
01-170-5245	Capital Outlay		23,710		<i>see page 5 for capital detail</i>
01-170-5255	Communications/Telephone	11,000	7,644	11,000	
01-170-5260	Computer Support	2,000	559	2,000	
01-170-5280	Travel, Training & Education	3,500	6,615	6,000	
01-170-5283	Memberships & Subscriptions	400	60	400	
01-170-5285	Vehicle Fuel	30,000	25,975	30,000	
01-170-5290	Vehicle Maintenance	17,000	14,374	18,000	
01-170-5295	Utilities	5,700	5,901	5,700	
01-170-5330	Drug Fund	10,000	702	10,000	
01-170-5340	Uniforms	2,500	4,275	5,000	
01-170-5345	Small Equipment	6,800	4,673	7,000	Additional tazer unit \$1,200
01-170-5420	Supplies & Parts	500	1,206	1,000	
01-170-5425	Repairs & Maintenance	12,000	2,723	2,500	
01-170-5499	Miscellaneous	9,000	5,243	9,000	*Incl. Shop w/ Cop program
<b><u>Total Expenditures</u></b>		<b>673,911</b>	<b>663,799</b>	<b>688,063</b>	

# FY 2015 General Fund Budget

## Fire Department

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><i>Fire Department Revenues</i></b>					
01-180-4130	Property Taxes - Fire	81,274	81,262	83,308	Levy passed 12/13
01-180-4700	Fees & Fines- Fire	5,000	7,005	5,000	
01-180-4710	Special Bequests	10,000	7,998	10,000	
01-180-4750	Fire Insurance-2%	8,000	6,305	8,000	
01-180-4810	Grant Income- Fire	-	2,876	-	
01-180-4820	Interest- Fire	100	6	100	
01-180-4900	Other Income- Fire	250	3,343	250	
<b><i>Total Revenues</i></b>		<b>104,624</b>	<b>108,795</b>	<b>106,658</b>	
<b><i>Fire Department Expenditures</i></b>					
01-180-5145	Salaries - Officials & Volunt	137,627	107,623	120,000	
01-180-5165	IMRF	2,510	2,374	2,500	
01-180-5170	FICA	10,528	8,045	9,500	
01-180-5172	SUTA	2,477	469	2,500	
01-180-5240	Office Supplies	400	660	400	
01-180-5245	Capital Outlay	5,000	4,565	-	
01-180-5255	Communications/ Telephone	1,650	1,222	1,650	
01-180-5260	Computer Support	2,000	701	2,000	
01-180-5280	Travel, Training, & Educatio	3,000	2,225	3,000	
01-180-5283	Memberships & Subscriptio	1,100	847	1,100	
01-180-5285	Vehicle Fuel	4,000	3,180	4,000	
01-180-5290	Vehicle Maintenance	9,000	5,028	15,000	
01-180-5295	Utilities	5,000	4,956	5,000	
01-180-5340	Uniforms	500	822	500	
01-180-5345	Small Equipment	25,500	19,302	22,500	
01-180-5370	Fire Prevention	1,000	601	1,500	
01-180-5410	EMS Operations	2,600	937	2,600	
01-180-5420	Supplies & Parts	2,000	999	2,000	
01-180-5425	Repairs & Maintenance	8,600	8,894	11,700	\$3,100 fire alarm system
01-180-5430	Special Bequests	10,000	5,497	10,000	
01-180-5499	Miscellaneous	500	678	500	
<b><i>Total Expenditures</i></b>		<b>234,992</b>	<b>179,628</b>	<b>217,950</b>	

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# FY 2015 General Fund Budget

## Economic Development Department

		<u>FY 2014</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>Budget Comments</u>
<b><i>Economic Development Department Revenues</i></b>					
01-190-4810	Grant Income	-	-	-	
<b><i>Total Revenues</i></b>		-	-	-	
<b><i>Economic Development Expenditures</i></b>					
01-190-5250	Development	27,500	27,875	27,500	Higgins RDA
<b><i>Total Expenditures</i></b>		27,500	27,875	27,500	

## FY 2015 General Fund Recap

	<u>FY 2014</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>
<i>Total Gen Fund Revenues</i>	3,078,455	3,481,465	2,700,285
<i>Total Gen Fund Expenditures</i>	3,074,931	3,325,321	2,693,547
<i>Rev Over Expenditures</i>	\$3,524	\$156,143	\$6,738

# City of Tuscola

## FY 2015 Water Fund Budget

		<u>FY 2014- Budget</u>	<u>FY 2014 Actual</u>	<u>FY 2015- Budget</u>	<u>Budget Comments</u>
<b><u>Revenues</u></b>					
02-100-4610	Bulk Water Sales	2,000	2,897	2,000	
02-100-4620	Meter Connections	6,000	4,593	6,000	
02-100-4630	Metered Water Sales	974,731	956,508	975,000	
02-100-4635	Water Penalties	15,000	14,363	15,000	
02-100-4700	Fees & Fines- NSF, Reconnect	6,500	7,173	6,500	
02-100-4810	Grant Income	62,000	224,561	0	
02-100-4820	Interest-Restricted Investments	1,500	421	1,000	
02-100-4830	Interest-Investments	1,000	-13	500	
	Reserve Fund	0	0	0	Per Rate Study Schedule
02-100-4900	Other Revenue	6,000	7,558	6,000	Agency bookkeeping; sold scrap meters
<b><u>Total Revenues</u></b>		<b>1,074,731</b>	<b>1,218,061</b>	<b>1,012,000</b>	

### **Expenditures**

02-100-5125	Bad Debt	1,000	2,146	1,000	
02-100-5130	Interest-Bonds	84,025	78,734	84,025	Incl. ammort
02-100-5137	Bond Paying Agent Fees	500	133	500	
02-100-5140	Salaries - Regular	131,605	139,760	117,909	
02-100-5150	Salaries - Overtime	9,870	5,641	8,843	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	34,232	36,850	28,465	
02-100-5165	IMRF	14,950	16,065	13,101	
02-100-5170	FICA	10,068	10,004	9,020	
02-100-5172	SUTA	699	233	400	
02-100-5180	Notice Publication	750	495	750	
02-100-5200	Legal & Professional	6,400	6,400	6,400	FY 14 Bond issue legal fees
02-100-5204	Audit	2,000	1,924	3,000	Possible \$1000 for grant funds audit
02-100-5206	Engineering	5,000	0	5,000	
02-100-5210	Property Liability Insurance	5,000	5,107	5,500	
02-100-5215	Work Comp Insurance	6,000	5,311	5,500	
02-100-5230	Postage	7,200	7,168	7,200	
02-100-5240	Office Supplies	2,000	875	2,000	
02-100-5245	Capital Outlay	162,277	600,421	10,000	Software portion

# City of Tuscola

## FY 2015 Water Fund Budget

		<u>FY 2014-</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015-</u> <u>Budget</u>	<u>Budget Comments</u>
02-100-5255	Communications/Telephone	750	1,544	1,500	Includes meter backhaul fee
02-100-5260	Computer Support	4,000	3,146	4,000	includes support contracts
02-100-5277	Bond Issuance Costs Amort	0	0	0	
02-100-5280	Travel, Training, & Education	1,000	328	1,000	
02-100-5283	Memberships and Subscriptions	650	583	650	
02-100-5285	Vehicle Fuel	6,000	4,663	6,000	
02-100-5290	Vehicle Maintenance	5,000	533	5,000	
02-100-5295	Utilities	6,000	5,235	6,000	
02-100-5315	Chemicals	3,000	1,719	3,000	
02-100-5340	Uniforms	500	120	500	
02-100-5345	Small Equipment	4,000	1,303	4,000	
02-100-5375	Joint Pipeline	20,000	0	20,000	
02-100-5380	Purchased Water	436,009	456,101	450,000	
02-100-5385	Laboratory Testing	3,000	3,865	3,000	
02-100-5425	Repairs & Maintenance	61,200	57,670	35,000	Includes parts; FY 14- exercising valves \$18,600; leak detection \$7,600
02-100-5499	Miscellaneous	500	120	500	
<b><i>Total Expenditures</i></b>		<b>1,035,186</b>	<b>1,454,197</b>	<b>848,763</b>	
<b><i>Revenues Over Expenditures</i></b>		<b>39,545</b>	<b>-236,136</b>	<b>163,237</b>	



# City of Tuscola

## FY 2015 Sewer Fund Budget

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<b><u>Revenues</u></b>					
03-100-4620	Meter Connections	3,000	850	3,000	
03-100-4635	Sewer Penalties	15,000	12,323	15,000	
03-100-4640	Sewer Revenue	734,850	718,160	725,000	
03-100-4810	Grant Income	60,000	70,026	-	
03-100-4820	Interest-Restricted Investment	750	381	750	
03-100-4830	Interest	50	21	50	
03-100-4650	Farm Revenue	14,500	1,692	14,500	
	Restriced Replacement Fund	-	-	-	
03-100-4900	Other Revenue	100	(12)	100	
<b><i>Total Revenues</i></b>		<b>828,250</b>	<b>803,441</b>	<b>758,400</b>	
<b><u>Expenditures:</u></b>					
03-100-5125	Bad Debt	1,000	1,986	1,000	
03-100-5130	Bond Interest	47,644	47,234	47,644	Includes amort
03-100-5137	Bond Agent Fees	500	133	500	
03-100-5140	Salaries-Regular	86,106	90,300	97,398	
03-100-5150	Salaries-Overtime	6,458	3,844	7,305	
03-100-5160	Employee Insurance	20,603	28,962	32,476	
03-100-5165	IMRF	9,782	10,400	10,847	
03-100-5170	FICA	6,587	5,762	7,451	
03-100-5172	SUTA	496	171	500	
03-100-5180	Notice Publication	500	-	500	
03-100-5187	Operating Permits	15,000	15,000	15,000	
03-100-5200	Legal	3,200	5,450	3,200	FY 14- Bond issue legal fees
03-100-5204	Audit	2,200	1,924	3,200	Possible \$1000 for grant funds audit
03-100-5206	Engineering	2,500	6,381	2,500	NPDES permit application; CMOM Plan
03-100-5210	Property Liability Insurance	5,400	5,736	6,000	
03-100-5215	Work Comp Insurance	3,500	3,051	3,500	
03-100-5230	Postage	4,200	3,960	4,200	
03-100-5240	Office Supplies	1,500	492	1,500	
03-100-5245	Capital Outlay	15,000	109,491	17,500	Software portion; Jetter Nozzle camera-see page 5 for capital detail
03-100-5255	Communications/ Telephone	3,000	2,703	3,000	incl wind turbine internet
03-100-5260	Computer Support	2,000	1,472	2,000	
03-100-5265	Real Estate Taxes	4,000	4,376	5,000	
03-100-5277	Bond Issuance Cost Amort	-	-	-	

# City of Tuscola

## FY 2015 Sewer Fund Budget

		<u>FY 2014</u>	<u>FY 2014</u>	<u>FY 2015</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
03-100-5280	Travel, Training, & Educatio	500	-	500	
03-100-5285	Vehicle Fuel	3,000	1,659	3,000	
03-100-5290	Vehicle Maintenance	4,000	1,955	4,000	
03-100-5295	Utilities	45,000	48,898	50,000	
03-100-5315	Chemicals	15,000	2,517	15,000	
03-100-5345	Small Equipment	3,000	634	3,000	
03-100-5385	Laboratory Testing	3,000	2,542	3,000	
03-100-5395	Farm Expense	10,000	356	10,000	Includes Miscanthis Crop plan
03-100-5400	Sludge Disposal	3,500	-	3,500	
03-100-5420	Supplies & Parts	2,000	872	2,000	
03-100-5425	Repairs & Maintenance	35,000	33,174	35,000	Lift station pumps; add for wind turbine maintenance agreement
03-100-5499	Miscellaneous	500	17	500	
<b><u>Total Expenditures</u></b>		<b>365,676</b>	<b>441,452</b>	<b>401,721</b>	
<b><u>Revenues Over Expenditures</u></b>		<b>462,574</b>	<b>361,989</b>	<b>356,679</b>	

# City of Tuscola

## FY 2015 TIF Fund Budget

		<u>FY 2014- Budget</u>	<u>FY 2014 Actual</u>	<u>FY 2015- Budget</u>	<u>Budget Comments</u>
<b><u>SST TIF District</u></b>					
<b><u>SST Revenues:</u></b>					
04-700-4240	State Sales Tax	188,000	182,953	-	SST ended 12/2013
04-700-4250	City Sales Tax	100,000	-	-	
04-700-4820	Interest-Restricted	1,000	132	-	
04-700-4840	Interest-Loans-SST	1,200	462	-	
<b>TOTAL SST REVENUES</b>		<b>\$ 290,200</b>	<b>\$ 183,547</b>	<b>\$ -</b>	
<b><u>SST Expenditures:</u></b>					
04-700-5100	Administration	5,000	60	-	SST ended 12/2013
04-700-5110	Marketing Sites/ Advertising	1,000	229	-	
04-700-5130	Financing Costs- Interest	333	333	-	
04-700-5135	Financing Costs- Principal	5,812	5,645	-	
04-700-5140	Admin- Salaries- Regular	10,017	6,435	-	
04-700-5160	Admin- Employee Insurance	1,376	621	-	
04-700-5165	Admin- IMRF	1,096	731	-	
04-700-5170	Admin- FICA	733	471	-	
04-700-5172	Admin- SUTA	10	-	-	
04-700-5201	Professional Services	50,000	5,212	-	
04-700-5245	Capital Outlay	200,000	-	-	
04-700-5247	Property Acquisition/ Site Prep	500,000	111,867	-	
04-700-5248	Building Rehabilitation	500,000	269,473	-	
04-700-5249	Public Works Improvements	731,850	1,169,837	-	
04-700-5455	Interest Subsidies	10,000	-	-	
04-700-5499	Other Non-Reportable Expenses	-	-	-	
<b>TOTAL SST EXPENDITURES</b>		<b>\$ 2,017,227</b>	<b>\$ 1,570,914</b>	<b>\$ -</b>	
<b><u>Unrestricted TIF District</u></b>					
<b><u>Unrestricted Revenues:</u></b>					
04-750-4100	Property Tax-Unrestricted	1,295,000	1,275,430	1,295,000	
04-750-4300	Bond Revenue-Unrestricted		-		
04-750-4820	Interest-Restricted	250	34	250	
04-750-4830	Interest-Unrestricted	1,000	244	1,000	
04-750-4840	Interest-Loans-Unrestricted	21,500	17,272	21,500	
04-750-4900	Other Income	-	75,000	-	
<b>TOTAL UNRESTRICTED REVENUES</b>		<b>\$ 1,317,750</b>	<b>\$ 1,367,980</b>	<b>\$ 1,317,750</b>	
<b><u>Unrestricted Expenditures:</u></b>					
04-750-5100	Administration	5,000	2,280	5,000	
04-750-5110	Marketing Sites/ Advertising	20,000	12	20,000	
04-750-5130	Financing Costs- Interest	2,617	2,617	-	Bonds paid off 12/2013
04-750-5135	Financing Costs- Principal	45,663	44,355	-	Bonds paid off 12/2013
04-750-5140	Admin- Salaries- Regular	78,703	84,101	86,624	
04-750-5160	Admin- Employee Insurance	18,455	19,169	19,744	
04-750-5165	Admin- IMRF	8,615	9,276	9,554	
04-750-5170	Admin- FICA	5,764	6,133	6,317	

## FY 2015 TIF Fund Budget

		<u>FY 2014- Budget</u>	<u>FY 2014 Actual</u>	<u>FY 2015- Budget</u>	<u>Budget Comments</u>
04-750-5172	Admin- SUTA	81	89	92	
					\$11,200 annual Attorney; \$25,000 Comp Plan update; Possible Community Bldg architect; Downtown Event Venue?
04-750-5201	Professional Services	150,000	(8,981)	150,000	
04-750-5245	Capital Outlay	200,000	-	200,000	
04-750-5246	Vocational Technology Grant	150,000	150,000	150,000	
04-750-5247	Property Acquisition/ Site Prep	1,500,000	33,267	1,500,000	
					Police station remodel?; community building remodel; building rehab grants/loans
04-750-5248	Building Rehabilitation	1,000,000	348,395	2,000,000	Dixie project; Antique streetlight painting \$37,500; \$20,000 for stoplight battery backup at 4 intersections;
04-750-5249	Public Works Improvements	2,000,000	343,924	2,000,000	
04-750-5455	Interest Subsidies	5,000	400,000	5,000	
04-750-5499	Other Non-Reportable Expense	-	-	-	
<b>TOTAL UNRESTRICTED EXPENDITURES</b>		<b>\$ 5,189,898</b>	<b>\$ 1,434,637</b>	<b>\$ 6,152,331</b>	

### Amishland Development (TIF 2)

#### Amishland Revenues:

04-775-4100	TIF 2 Property Tax	89,000	86,540	89,000	
04-775-4830	TIF 2 Interest	500	54	500	
<b>TOTAL AMISHLAND REVENUES</b>		<b>\$ 89,500</b>	<b>\$ 86,594</b>	<b>\$ 89,500</b>	

#### Amishland Expenditures:

04-775-5245	Capital Outlay	-	-	-	
04-775-5247	Property Acquisition/ Site Prep	100,000	66,784	100,000	\$70,000 for drainage work
04-775-5248	Building Rehabilitation	500,000	-	500,000	
04-775-5249	Public Works Improvements	500,000	-	500,000	\$450,000 Road extension
<b>TOTAL AMISHLAND EXPENDITURES</b>		<b>\$ 1,100,000</b>	<b>\$ 66,784</b>	<b>\$ 1,100,000</b>	

### Barker/Prairie Street Development (TIF 3)

#### Barker/Prairie Street Revenues:

04-780-4100	TIF 3 Property Tax	1,500	8,178	4,500	
04-780-4820	TIF 3 Investment Interest	(200)	(102)	(200)	
04-780-4900	TIF 3 Other Income	-	-	-	
<b>TOTAL BP3 REVENUES</b>		<b>\$ 1,300</b>	<b>\$ 8,076</b>	<b>\$ 4,300</b>	

#### Barker/Prairie Street Expenditures:

04-780-5110	Advertising	500	-	500	
04-780-5201	Professional Services	15,000	42,366	75,000	
04-780-5247	Property Acquisition/ Site Prep	115,000	191,293	20,000	Tucker Agreement
04-780-5248	Building Rehabilitation	-	-	-	
04-780-5249	Public Works Improvements	10,000	18,629	450,000	Justice Street
<b>TOTAL BP 3 EXPENDITURES</b>		<b>\$ 140,500</b>	<b>\$ 252,288</b>	<b>\$ 545,500</b>	
<b>TOTAL TIF FUND REVENUES</b>		<b>\$ 1,698,750</b>	<b>\$ 1,646,197</b>	<b>\$ 1,411,550</b>	
<b>TOTAL TIF FUND EXPENSES</b>		<b>\$ 8,447,625</b>	<b>\$ 3,324,623</b>	<b>\$ 7,797,831</b>	
<b>TOTAL REVENUES OVER EXPENSES</b>		<b>\$ (6,748,875)</b>	<b>\$ (1,678,426)</b>	<b>\$ (6,386,281)</b>	

# City of Tuscola

## FY 2015 Motor Fuel Fund Budget

<u>Revenues</u>		<u>FY 2014</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>Budget Comments</u>
05-100-4300	Bond Revenue	-	-	-	
05-100-4775	MFT Allotments	124,280	129,363	127,864	addl \$19,000 from IL Jobs Now Capital bill; IML 03/14 est
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	350	206	350	
05-100-4830	Investment Interest	150	10	150	
05-100-4900	Other Income	-	-	-	
<b><u>Total Revenues</u></b>		<b>124,780</b>	<b>129,579</b>	<b>128,364</b>	
<u>Expenditures</u>					
05-100-5130	Bond Interest	31,482	31,482	22,856	
05-100-5135	Bond Principal	96,000	96,000	97,000	
05-100-5245	Capital Outlay	-	-	-	
05-100-5440	Street/Alley Improvements	75,000	53,841	-	annual Chip and tar maintenance (from General Fund FY 15)
<b><u>Total Expenditures</u></b>		<b>202,482</b>	<b>181,323</b>	<b>119,856</b>	
<b><u>Revenues Over Expenditures</u></b>		<b>(77,702)</b>	<b>(51,744)</b>	<b>8,508</b>	

Beginning Cash Balance	\$	38,755.03
Add FY 15 Estimated revenues	\$	128,364.00
Less Transfer to Debt Service	\$	(119,701.58)
Estimated ending cash balance	\$	<u>47,417.45</u>

# City of Tuscola

## FY 2015 Library Budget

		<u>FY 2014</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>budget</u>	<u>Budget Comments</u>
<b>Revenues:</b>					
07-100-4100	Property Taxes	129,350	129,343	132,601	Levy passed 12/13
07-100-4230	Replacement Taxes	8,650	10,024	9,830	IML 01/14 estimate
07-100-4700	Library Charges	5,000	6,498	6,000	
07-100-4705	Copies & Faxes	3,000	3,529	3,000	
07-100-4710	Memorial Income	500	270	500	
07-100-4810	Grant Income	4,500	8,001	5,600	
07-100-4830	Interest	50	16	20	
07-100-4900	Other Income	1,000	1,970	1,000	
	<b>TOTAL REVENUES</b>	<b>152,050</b>	<b>159,652</b>	<b>158,551</b>	
<b>Expenditures:</b>					
07-100-5110	Advertising	100	30	100	
07-100-5140	Salaries- Regular	71,200	75,116	78,700	5.5% increase
07-100-5160	Employee Insurance	10,884	13,430	13,010	
07-100-5165	IMRF	5,665	5,575	5,110	
07-100-5170	FICA Taxes	5,446	5,562	5,120	
07-100-5172	SUTA Taxes	1,282	309	500	
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,300	1,399	1,500	
07-100-5215	Work Comp Insurance	1,200	989	1,200	
07-100-5230	Postage	50	158	150	
07-100-5240	Office Supplies	200	158	200	
07-100-5241	Copier Supplies and Lease payment	2,500	2,667	2,600	
07-100-5245	Capital Outlay	-	-	-	
07-100-5255	Communications/Telephone	2,000	1,955	2,000	
07-100-5260	Computer Support	1,000	462	1,000	
07-100-5280	Travel, Training and Education	1,000	73	1,000	
07-100-5295	Utilities	5,000	4,839	5,000	
07-100-5297	Internet Charges	1,500	1,218	1,350	
07-100-5345	Small Equipment	1,500	1,154	1,500	
07-100-5350	Automation	4,200	4,628	2,700	
07-100-5352	Memorial Expense	500	177	500	
07-100-5354	Books-Adult	14,000	12,540	9,000	
07-100-5355	Books-Juvenial			6,000	
07-100-5356	Videos-Adult	3,600	3,526	3,500	
07-100-5357	Videos-Juvenial			1,500	
07-100-5365	Periodicals & Magazines	1,500	1,223	2,000	
07-100-5421	Processing Supplies	1,000	1,300	1,500	
07-100-5420	Supplies	1,000	669	1,000	
07-100-5423	Janitorial / Lawn Maintenance	5,500	5,476	5,500	
07-100-5425	Repairs & Maintenance	9,820	3,517	5,000	
07-100-5426	Fire alarm Monitoring	545	546	545	
07-100-5450	Activity Programs	3,000	1,644	2,500	
07-100-5499	Miscellaneous	700	1,030	1,000	
	<b>TOTAL EXPENDITURES</b>	<b>157,192</b>	<b>151,369</b>	<b>162,285</b>	
<b>Revenue Over Expenditures</b>		<b>(5,142)</b>	<b>8,283</b>	<b>(3,734)</b>	

# City of Tuscola

## FY 2015 Tourism Fund Budget

		<u>FY 2014</u> <u>Budget</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>Budget Comments</u>
06-100-4260	HOTEL/MOTEL TAX	165,000	154,029	162,250	
06-100-4270	EVENT INCOME		0	12,500	
06-100-4810	GRANT INCOME	5,000	4,739	10,000	
06-100-4830	INVESTMENT INTEREST	250	42	100	
06-100-4900	OTHER INCOME	5000	9439.51	500	
<b><u>TOTAL REVENUES</u></b>		175,250	168,250	185,350	
06-100-5140	SALARIES-REGULAR	23,753	34,207	28,387	
06-100-5150	SALARIES-OVERTIME	1000	0	2500	
06-100-5160	EMPLOYEE INSURANCE	1,467	3,856	2,172	
06-100-5165	IMRF EMPLOYER CONTRIBUTION	2,074	2,804	3,225	
06-100-5170	FICA EMPLOYER CONTRIBUTION	1,896	2,617	2,172	
06-100-5172	SUTA EXPENSE	250	166	71	
06-100-5201	PROFESSIONAL SERVICES	5,000	1,500	5,000	
06-100-5215	WORK COMP INSURANCE	700	700	1,000	
06-100-5110	ADVERTISING	36500	25857	50,000	
06-100-5230	POSTAGE	3500	226	2,000	
06-100-5235	COMMUNITY MARKETING	19,500	21,697	25,000	
06-100-5237	COMMUNITY EVENTS	33,100	53,663	42,000	
06-100-5240	OFFICE SUPPLIES	1500	385	1,500	
06-100-5245	CAPITAL OUTLAY	10,000		10,000	
06-100-5255	COMMUNICATIONS/TELEPHONE	240	240	250	
06-100-5260	COMPUTER SUPPORT	500	604	750	
06-100-5280	TRAVEL, TRAINING & EDUCATION	500	85	500	
06-100-5283	MEMBERSHIPS/SUBSCRIPTIONS	2000	1,297	2000	
06-100-5295	UTILITIES	3000	2,438	3000	
06-100-5345	SMALL EQUIPMENT	1,200	1,119	2,000	
06-100-5420	SUPPLIES & PARTS	8000	501	5000	
06-100-5425	REPAIRS & MAINTENANCE	7500	1,556	7500	
06-100-5455	GRANTS/ SUBSIDIES	14,000	4,560	24,500	
06-100-5499	MISCELLANEOUS	500	0	500	
<b>TOTAL EXPENSES</b>		177,680	160,077	221,027	
<b>REV OVER (UNDER) EXP</b>		-2,430	8,173	-35,677	

# Tuscola Tourism FY 2015 Marketing Plan

	Event Income 06-100-4270	Grant Income 06-100-4810	Grants to others 06-100-5455	Advertising 06-100-5110	Marketing 06-100-5235	Community Events 06-100-5237	Net Cost
<u>Homecoming- TCHS Alumni</u>			\$ 550	\$ 550			\$ 550
<u>City wide Garage Sales- Spring and Fall</u>							\$ 550
<u>Commuter Advertising (Mall bus ads)</u>					\$ 13,000		\$ 13,000
<u>Amishland CVB wide area marketing</u>					\$ 5,000		\$ 5,000
<u>Potential Film Project</u>			\$ 5,000				\$ 5,000
<u>Rural Life (2 shows)</u>			\$ 3,000				\$ 5,000
<u>Radio- WDWS</u>				\$ 2,000	\$ 1,000		\$ 6,000
<u>Mailing to Donna's List</u>							
<u>Christmastown</u>	\$ 2,000					\$ 1,600	
<u>Radio</u>				\$ 750			
<u>Flyers</u>					\$ 500		
<u>Print</u>				\$ 1,200			\$ 2,050
<u>Miss Tuscola</u>	\$ 3,000				\$ 500		\$ 1,200
<u>Flyers</u>				\$ 1,200			
<u>Print</u>				\$ 1,200			
<u>Sparks in the Park</u>	\$ 7,500		\$ 3,600			\$ 30,183	\$ 25,583
<u>Radio</u>				\$ 1,800			\$ 5,400
<u>Flyers</u>							\$ 550
<u>Print</u>				\$ 900			
<u>The Vault Parties</u>							
<u>Advertising</u>				\$ 750			\$ 750
<u>Spring Fling</u>							
<u>Advertising</u>				\$ 20,000			\$ 10,000
<u>High Heel Dash</u>							
<u>Advertising</u>							
<u>IMAP Grant Plan</u>		\$ 10,000					
<u>Abundant Market</u>						\$ 4,800	
<u>Radio</u>				\$ 900			
<u>Flyers</u>				\$ 1,500	\$ 500		
<u>Print</u>				\$ 500			
<u>Hotel Market</u>							
<u>Printed insert</u>							
<u>Douglas County Museum</u>			\$ 10,000				
<u>Grant for Personnel</u>				\$ 1,500			
<u>Furniture Market</u>							
<u>On-line ads</u>				\$ 500			
<u>Billboards/Signage</u>							
<u>Lamar (36 &amp; 157)</u>				\$ 4,212			
<u>Davis (Main &amp; 36)</u>				\$ 3,300			
<u>New vinyl</u>				\$ 1,000			
<u>State tourist directional signage</u>			\$ 850		\$ 1,000		
<u>Kidwell buidng downtown mural</u>							
<u>Total Planned</u>	\$ 12,500	\$ 10,000	\$ 23,550	\$ 44,962	\$ 22,000	\$ 39,083	
<u>Total Budget</u>	\$ 12,500	\$ 10,000	\$ 24,500	\$ 50,000	\$ 25,000	\$ 42,000	
<u>Unplanned available</u>	\$ -	\$ -	\$ 950	\$ 5,038	\$ 3,000	\$ 2,917	